

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

<b>IN RE:</b>	)	
	)	<b>Case No. 11-5736-TBB-9</b>
<b>JEFFERSON COUNTY, ALABAMA,</b>	)	
<b>a political subdivision of the State of</b>	)	
<b>Alabama,</b>	)	<b>Chapter 9 Proceeding</b>
	)	
<b>Debtor.</b>	)	
_____	)	

**MOTION OF SYNCORA GUARANTEE INC. PURSUANT  
TO RULE 9006 OF THE FEDERAL RULES OF  
BANKRUPTCY PROCEDURE FOR AN EXPEDITED  
HEARING ON THE EMERGENCY MOTION OF SYNCORA  
GUARANTEE INC. FOR ADEQUATE PROTECTION OR, IN  
THE ALTERNATIVE, RELIEF FROM THE AUTOMATIC STAY**

Syncora Guarantee Inc. (“Syncora”), a creditor and party-in-interest, hereby files this Motion (the “Motion”) for entry of an order, substantially in the form of the proposed order attached hereto as Exhibit A, authorizing an expedited hearing on the *Emergency Motion of Syncora Guarantee, Inc. for Adequate Protection or, in the Alternative, Relief From the Automatic Stay* (the “Emergency Motion”),<sup>1</sup> filed contemporaneously herewith. Syncora has filed the Emergency Motion seeking an order (i) authorizing and directing Jefferson County, Alabama, a political subdivision of the State of Alabama (the “Debtor” or the “County”), as a form of adequate protection, (a) to transfer a sufficient sum of System Revenues to the Indenture Trustee for the purpose of maintaining current Debt Service Payments on the Warrants and (b) to provide access and rights of inspection to the Debtor’s books and records to ensure that all System Revenues are properly accounted for pending further order of the Court, or, in the alternative, (ii) granting relief from the automatic stay such that Syncora may pursue appropriate

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Emergency Motion.

remedies under state law in connection with the County's failure to make current Debt Service Payments to the Indenture Trustee for the benefit of the holders of the Warrants. Given the present exigencies as set forth below, Syncora respectfully requests that the Court hear the Emergency Motion as soon as possible. In support of this Motion, Syncora respectfully states as follows:

I. **BACKGROUND**

1. Following the County's filing of its chapter 9 petition on November 9, 2011 and entry of the January Order, the County has consistently failed to transfer System Revenues in an amount and manner consistent with the requirements under the Indenture. (*See The Bank of New York Mellon, As Indenture Trustee v. Jefferson County, Alabama*, Adv. No. 12-00016 (TBB), Complaint filed February 3, 2012 [Docket No. 1] at ¶¶ 50-54). Rather, the Debtor has deducted and/or reserved capital expenditures, professional expenses, and, *inter alia*, depreciation and amortization expenses on top of the Operating Expenses the Indenture allows it to deduct. (*See id.*).

2. The Debtor has contended that it is not expending such reserved funds but is maintaining them in an escrow account.<sup>2</sup> This treatment, however, does not ameliorate any shortfalls in the Debt Service Payments required under the Indenture or provide any comfort to Syncora. Rather, a continuation of the Debtor's current practice of withholding System Revenues in addition to the Operating Expenses allowed to be deducted pursuant to the Indenture will result in the Indenture Trustee drawing against the Syncora Surety and the Assured Surety. The Indenture Trustee anticipates multi-million dollar shortfalls in funding of Debt Service

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<sup>2</sup> Such reserves are unnecessary as they are in addition to a \$60 million reserve fund that the Debtor is currently holding that may be available for capital expenditures. The fact that the County may need permission to access these funds does not justify the County's unilateral reservation of funds.

Payments beginning on February 15, 2012 and continuing thereafter until at least March 2, 2012 based upon the Debtor's turnover of System Revenues to date. Such shortfalls are likely to continue to occur if the Debtor maintains its current practices and procedures with respect to the transfer of System Revenues to the Indenture Trustee.

## II. **GROUND FOR EXPEDITED RELIEF**

3. In the Emergency Motion, Syncora requests the entry of an Order, substantially in the form of the Order attached to the Emergency Motion as Exhibit A, authorizing and directing the Debtor to provide adequate protection in the form of (i) the County's timely payment<sup>3</sup> of sufficient System Revenues to the Indenture Trustee in order that the Indenture Trustee may continue to make regularly scheduled Debt Service Payments to the Warrantholders, without drawing on the Syncora Surety or any other Surety in the Reserve Fund, until this Court has ruled on this issue following the Operating Expense Hearing and (ii) full access to, and inspection of, the Debtor's books and records to ensure that all System Revenues are properly accounted for pending further order of the Court. In the alternative, Syncora requests relief from the automatic stay in order to pursue relief against the Debtor in state court in connection with the Debtor's failure to satisfy its obligations pursuant to the Indenture.

4. The foregoing relief is necessary on an expedited basis so that Syncora is not prejudiced by the Debtor's unilateral actions with respect to the treatment of System Revenues and Operating Expenses pending this Court's determination of the issues. Expedited consideration of this Motion "is contemplated by 11 U.S.C. § 362(f), which authorizes the Court to grant stay relief with or without a hearing 'if necessary to prevent irreparable damage to the

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<sup>3</sup> Under the Indenture, the County is required to transfer System Revenues, net of Operating expenses, to the Indenture Trustee on or before the last business day of each calendar month for payment of Parity Warrants (as defined in the Indenture).

interest of an entity in property . . . . “ *In re Parten*, No. 07-10255-JDW, 2007 WL 788883, at \*2 (Bankr. M.D. Ga. Mar. 13, 2007); *see also Gen. Elec. Credit Corp. v. Montgomery Mall Ltd. P’ship* (*In re Montgomery Mall Ltd. P’ship*), 704 F.2d 1173, 1175-76 (10th Cir. 1983), *cert denied*, *Montgomery Mall Ltd. P’ship v. Gen. Elec. Credit Corp.*, 464 U.S. 830 (1983) (affirming bankruptcy court decision to conduct a hearing on a motion for emergency relief on one day’s notice and noting that relief under 11 U.S.C. § 362(f) was appropriate where irreparable injury to collateral would ensue). As this Court itself noted in its Memorandum Opinion, “the warrant holders cannot be compensated for a loss caused by a delay in receipt of what they are entitled to under the Indenture.” (January 6, 2012 Memorandum Op. at 43 n. 16). Even more than the warrant holders, Syncora cannot be compensated for losses derived from such a delay, particularly when its own viability as a going concern may depend on the provision of adequate protection or relief from the automatic stay.

5. Syncora steadfastly sought to avoid burdening the Court with this Motion by participating in numerous discussions with the other Parties right up until the filing of this Motion in an effort to maintain the status quo (*i.e.*, keeping Debt Service Payments current) pending the Operating Expense Hearing and this Court’s determination of the “operating expense” issue. These efforts, though ongoing, have yet to yield an interim resolution of the issue. Consequently, Syncora is now confronted with the very real prospect of having to bankroll the bulk of the difference between what the Debtor will pay and what it is otherwise required to pay to maintain current its Debt Service Payments.

6. It is expected that there will be periodic revenue shortfalls that may begin as soon as Wednesday, February 15, 2012 and will likely continue thereafter if the Debtor continues its current practices and procedures regarding the transfer of System Revenues to the Indenture

Trustee. As one of the insurers of the Warrants, Syncora will be asked to backstop the Debtor's failure to fully service its debts. A speedy resolution of how much the County may withhold from the System Revenues is necessary to ensure that Syncora's rights and interests are fully protected pending the Operating Expense Hearing.

7. Granting the requested adequate protection on an expedited basis merely permits Syncora to receive the benefit of its bargain, *i.e.*, by allowing it to avoid funding shortfalls that do not arise from actual revenue shortfalls. Moreover, granting the requested relief protects all of the Parties because it (i) enables the Debtor to hold excess funds net of the Operating Expenses and Debt Service Payments in reserve during the interim period, (ii) allows the Warrantholders to be paid principal and interest on schedule, and (iii) prevents Syncora and the other Bond Insurers from having to bankroll shortfalls arising from a dispute regarding the amount and nature of operating expenses instead of actual revenue shortfalls.<sup>4</sup>

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<sup>4</sup> In addition, if the Court were to ultimately hold that the County was entitled to deduct the items of expenses that it presently seeks to do, the County would be able to recoup such funds from future System Revenues. As such, compelling the County to transfer sufficient System Revenues in order to pay regularly scheduled Debt Service Payments results in no prejudice to the County.

## CONCLUSION

WHEREFORE, for the foregoing reasons, Syncora respectfully requests that this Court enter an order scheduling an expedited hearing on the *Motion of Syncora Guarantee, Inc. for Adequate Protection or, in the Alternative, Relief From the Automatic Stay* and granting such other and further relief as the Court deems just and proper.

Dated: February 14, 2012  
Birmingham, Alabama

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# **EXHIBIT A**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

IN RE:

JEFFERSON COUNTY, ALABAMA,  
a political subdivision of the State of  
Alabama,

Debtor.

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Case No. 11-5736-TBB-9  
  
Chapter 9 Proceeding

**ORDER GRANTING THE MOTION OF SYNCORA  
GUARANTEE INC. PURSUANT TO  
RULE 9006 OF THE FEDERAL RULES OF  
BANKRUPTCY PROCEDURE FOR AN EXPEDITED  
HEARING ON THE MOTION OF SYNCORA GUARANTEE  
INC. FOR ADEQUATE PROTECTION OR, IN  
THE ALTERNATIVE, RELIEF FROM THE AUTOMATIC STAY**

THIS MATTER came before the Court for consideration on *The Motion of Syncora Guarantee Inc. for an Expedited Hearing on the Motion of Syncora Guarantee Inc. for Adequate Protection or, in the Alternative, Relief from the Automatic Stay* (the “Motion”) filed by Syncora Guarantee Inc. (“Syncora”). Based on the pleadings of record, all other matters brought before the Court, and for good cause shown, the Court finds, determines and concludes that notice of the relief requested in the Motion was good and sufficient under the particular circumstances; the relief sought in the Motion is in the best interests of the Debtor, its creditors, and all parties in interest; the legal and factual grounds set forth in the Motion establish just cause for the relief herein; and based on the findings of fact and conclusions of law stated on the record, it is hereby **ORDERED, ADJUDGED and DECREED** as follows:

1. The Motion for an Expedited Hearing is **GRANTED**.



2. *The Motion Of Syncora Guarantee Inc. for Adequate Protection or, in the Alternative, Relief From the Automatic Stay* is set for a hearing in Courtroom 1, Fourth Floor, United States Bankruptcy Court, Northern District of Alabama, Southern Division, 505 20th Street North, Birmingham, Alabama 35203 on February \_\_, 2012 at \_\_:\_\_.m. and that the notice periods for the hearing on the foregoing motion is reduced accordingly; and it is further

3. Counsel for Syncora shall provide notice of this hearing by serving a copy of this Order on those parties identified on the Master Service List.

Dated: February \_\_, 2012

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Thomas B. Bennett  
UNITED STATES BANKRUPTCY JUDGE

### **CERTIFICATE OF SERVICE**

I hereby certify that the forgoing **Motion of Syncora Guarantee Inc. Pursuant to Rule 9006 of the Federal Rules of Bankruptcy Procedure for an Expedited Hearing on the Emergency Motion of Syncora Guarantee Inc. for Adequate Protection or, in the Alternative, Relief from the Automatic Stay** was filed and served via the Court's electronic case filing and noticing system to all parties registered to receive electronic notice in the this matter, and via electronic mail and U.S. mail first class prepaid as hereafter set forth this February 14, 2012.

/s/ Richard Carmody  
Richard P. Carmody

**MASTER SERVICE LIST**

**VIA E-MAIL:**

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